



GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE

CONTENTS

- Instructions
- Change of Address – FR-800S
- Final Report – FR-800S1
- Sales and Use Tax Annual Return – FR-800A
- Taxpayer's Copy of FR-800A
- Mailing Label

2001

**SALES AND USE TAX
ANNUAL RETURN BOOKLET**

ANNUAL SALES AND USE TAX RETURN – GENERAL INFORMATION

1. FILING PERIOD AND DUE DATES: An annual return is due on or before January 20th of the year after the reporting period. If the due date falls on a Saturday, Sunday or legal holiday, the return is due on the next business day. To avoid a delinquency notice, a return must be filed even if no sales were made or no sales or use tax is due.

2. FORMS: A booklet with all the necessary forms and instructions is mailed to each registered taxpayer. Taxpayers are responsible for filing and paying on time whether or not the forms are received.

3. PAYMENTS: Make the check or money order payable to the *D.C. Treasurer* and mail it with the annual sales and use tax return to the Government of the District of Columbia, P.O. Box 679, Ben Franklin Station, Washington, D.C. 20044-0679. Payments may be made in person at any branch of the First Union Bank located in the District. Please write on your payment FR-800A, your Federal Employer Identification Number and the tax year.

4. CHARGE FOR DISHONORED CHECKS: There is a charge of \$50 for each dishonored check issued to the District of Columbia.

5. TAX RATES:

(a) **5.75% rate, in general, applies to:**

- (1) Sales of tangible personal property delivered in the District of Columbia;
- (2) Rentals of tangible personal property, except rentals of textiles to residential users;
- (3) Sales of newspapers and publications;
- (4) Sales of food or drink sold through vending machines; (Note: snack foods sold prior to June 9 were subject to the 5.75% rate.
- (5) Sales of the following services: real property maintenance; landscaping; employment; personnel placement; data processing; information; production, fabrication or printing; repairs or alterations of tangible personal property; copying, photocopying, duplicating, or mailing; delivery; and laundering, dry cleaning, or pressing, except if the service is performed by coin-operated equipment;
- (6) Sales of stationary two-way radio services, telegraph services, typewriter services, teleconferencing services, "900", "976", "915", and other "900" type telecommunication services, telephone answering services, and coin-operated telephone services. Sales of these services are exempt from sales tax if charges to the end-user are subject to District of Columbia gross receipts or toll telecommunication tax;
- (7) Admissions to certain public events (for detailed information refer to the pamphlet "General Information—Sales and Use Taxes" FR-379;
- (8) Sales of local telephone service, gas, oil and electricity for commercial use; and
- (9) Sales of solid fuel or steam.

(b) **8% rate applies** to sales of alcoholic beverages sold for consumption off the premises.

(c) **10% rate applies to:**

- (1) All sales of food or drink served or prepared for immediate consumption or sold in or by restaurants, lunch counters, cafeterias, hotels, caterers, boarding houses, carry-out shops and other similar places of business. This includes sales of food or drink in a heated state, cold drinks dispensed on a self-service basis into a container; and frozen yogurt, ice cream, ice milk or sherbet sold in quantities of less than one pint;
 - (2) Rental of motor vehicles and utility trailers, except those used for commercial purposes;
 - (3) Sales of alcoholic beverages sold for consumption on the premises; and
 - (4) Sales of prepaid telephone calling cards.
- (d) **12% rate applies** to charges for the service of parking, storing or keeping motor vehicles or trailers.
- (e) **14.5% rate applies** to charges for rooms, lodgings or accommodations furnished to transients.

NOTE: Sales tax must be charged and collected on the actual selling price.

6. EXEMPT AND NONTAXABLE SALES: The following are examples of exempt and, therefore, nontaxable sales:

- (a) Sales to the United States or the Government of the District of Columbia or any instrumentalities thereof;
- (b) Sales to semipublic institutions that have a D.C. Certificate of Exemption (FR-551) or those with a temporary certificate of exemption;
- (c) Sales to a purchaser that furnished you with a D.C. Certificate of Resale (FR-368);
- (d) Sales delivered to a purchaser outside the District of Columbia; and
- (e) Certain sales within the District by a Qualified High Technology Company (QHTC) and certain sales to a QHTC.

NOTE: Charitable organizations must collect sales tax from the purchasers of items sold and remit the tax as indicated in item 3.

7. RULES FOR REPORTING SALES AND GROSS RECEIPTS: Report cash, credit or charge sales, including conditional sales, for the period the sale occurred even if a portion of the sales price has not been collected. Do not deduct from taxable sales the refunds you issued for previously reported sales (see overpayment of sales or use tax) or sales of property that was subsequently repossessed. You may deduct uncollectable balances of accounts (bad debts). Subsequent collections of bad debts must be reported in full in the period in which they are collected. Expenses incurred in collecting bad debts are not deductible. (See Title 9 of the D.C. Municipal Regulations.)

NOTE: Title 9 of the D.C. Municipal Regulations may be purchased from the Office of Documents and Administrative Issuances, 441 Fourth St., N.W., Suite 520-S, Washington, D.C. 20001.

8. PENALTY AND INTEREST CHARGES:

- (a) There is a penalty of 5 percent per month imposed for the failure to file a return or pay any tax due on time. The penalty is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. The penalty is not to exceed 25 percent of the tax due.
- (b) There is a penalty of 20 percent of the portion of an underpayment of taxes which is attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is a failure to keep adequate books and records.
- (c) Interest of .0355921 percent per day (13% annually) will be assessed on a late return or late payment, without regard to any extension.

9. CRIMINAL PENALTIES: Any person required to file a return or report, or perform any act under the provisions of the Sales and Use Tax Act who:

- (a) Fails or neglects to file the return or report or perform such act within the time required shall, upon conviction thereof, be fined not more than \$1,000 or imprisoned for not more than six months, or both, for each and every failure or neglect.
- (b) Willfully fails or refuses to file the return or report or perform such act within the time required shall, upon conviction thereof, be fined not more than \$5,000 or imprisoned for not more than one year, or both.

These penalties are in addition to penalties for false statements under D.C. Code §22-2514 and any other applicable penalties. Corporate officers may be held personally liable for the payment of taxes owed if the payment is not remitted to the District.

10. USE TAX REPORTING: You are required to report use tax on the cost of all tangible personal property and taxable services used or consumed by you within the District for which sales tax has not been paid to any state. This includes the cost of items purchased under a Certificate of Resale or withdrawn from stock for personal use or for use in the conduct of your business.

11. OVERPAYMENT OF SALES OR USE TAX: An overpayment of sales or use tax for a prior year should not be taken as a credit on the tax return of a subsequent period. To receive a refund of the overpayment, you must file a Claim for Refund of Sales and Use Tax, Form FR-331. If additional information is needed, please call (202) 727-4TAX (4829).

ANNUAL RETURN INSTRUCTIONS

USE TAX

NOTE: Lines 1-4 are for reporting use tax.

Line 1: Taxable at 5.75%. In Column B enter the TAXABLE AMOUNT of all items or services used by you in the District for the year being reported for which you have not previously paid a sales tax to any state. Multiply the amount by **.0575** and enter the result on Line 1, Column C.

Line 2: Taxable at 8%. In Column B enter the TAXABLE AMOUNT of alcoholic beverages used by you in the District for the year being reported for which you have not previously paid a sales tax to any state. Multiply the amount by **.08** and enter the result on Line 2, Column C.

Line 3: Taxable at 10% In Column B enter the TAXABLE AMOUNT of all food and drink used or consumed in the District, or rentals of motor vehicles or utility trailers (except for commercial uses) in the immediately preceding year for which you have not previously paid a sales tax to any state. Multiply the amount by **.10** and enter the result on Line 3, Column C.

Line 4: TOTAL USE TAX: Add Lines 1, 2 and 3 of Column C and enter the result on Line 4, Column C.

SALES TAX:

Lines 5-10 are for reporting sales tax.

Line 5: Taxable at 5.75%. In Column B enter the amount of all sales taxed at 5.75% for the year being reported. Multiply the amount by **.0575** and enter the result on Line 5, Column C.

Line 6: Taxable at 8%. In Column B enter the amount of all sales taxed at 8% for the year being reported. Multiply the amount by **.08** and enter the result on Line 6, Column C.

Line 7: Taxable at 10% In Column B enter the amount of all sales taxed at 10% for the year being reported. Multiply the amount by **.10** and enter the result on Line 7, Column C.

Line 8: Taxable at 12%. In Column B enter the amount of all sales taxed at 12% for the year being reported. Multiply the amount by **.12** and enter the result on Line 8, Column C.

Line 9: Taxable at 14.5%. In Column B enter the amount of all sales taxed at 14.5% for the year being reported. Multiply the amount by **.145** and enter the result on line 9, Column C.

Line 10, Column B: Add all entries on Lines 5 through 9 of Column B and enter as the TOTAL TAXABLE SALES.

Line 10, Column C: Add all entries on Lines 5 through 9 of Column C and enter as the TOTAL SALES TAX.

Line 11, Column B: Enter your TOTAL EXEMPT SALES for the sales year being reported, including eligible sales during the sales tax holiday and sales by Qualified High Technology Companies (QHTC).

Line 12, Column B: Add Lines 10 and 11 of Column B, and enter the result as the TOTAL SALES.

Line 12, Column C: Add Lines 4 (total use tax) and 10 (total sales tax) of Column C and enter the result. This is the TAX DUE.

Lines 13 and 14, Column C: Penalty and/or interest due, as defined in Item 8 under general information, must be entered on the appropriate line.

Line 15, Column C: Add Lines 12, 13 and 14 of Column C, and enter the result. This is the TOTAL AMOUNT DUE.

NOTE: You must enter your Federal Employer Identification Number on the Return.

Each return must be signed and properly completed.

IMPORTANT

Make check or money order payable to the D.C. TREASURER. To mail your return, use the label in the back of this booklet or mail to: Government of the District of Columbia, P.O. Box 679, Ben Franklin Station, Washington, D.C. 20044-0679. Write your Federal Employer Identification Number, tax type (sales and use) and tax period on the face of your payment.

Payments also may be made in person at any D.C. branch of the First Union Bank.

**SUBSTITUTE RETURNS AND FORMS MUST BE APPROVED EACH
YEAR IN ADVANCE BY THE OFFICE OF TAX AND REVENUE.**



CHANGE OF ADDRESS

If your business has moved, please fill out this form and mail it to the Government of the District of Columbia, Office of Tax and Revenue, P.O. Box 470, Washington, D.C. 20044-0470.

FEDERAL EMPLOYER IDENTIFICATION NUMBER / SSN	NEW NAME AND BUSINESS ADDRESS
DATE MOVED	
PREVIOUS BUSINESS ADDRESS	NEW BUSINESS MAILING ADDRESS
PREVIOUS BUSINESS MAILING ADDRESS	
PERSON TO CONTACT AND PHONE NUMBER	REMARKS



FINAL REPORT

**Complete this form if business is sold, closed or discontinued.
Submit your certificate of registration with the Final Report.**

FEDERAL EMPLOYER IDENTIFICATION NUMBER

		—							
--	--	---	--	--	--	--	--	--	--

Business name and address:

If business was sold, state purchaser's name, address and date sold:

Name _____

Address _____

Date Sold _____

PERSON TO CONTACT FOR ADDITIONAL INFORMATION

SOCIAL SECURITY NUMBER

			—			—				
--	--	--	---	--	--	---	--	--	--	--

Mail to:

Government of the District of Columbia
Office of Tax and Revenue
P.O. Box 470
Washington, D.C. 20044-0470

If business has been closed or discontinued:

Date closed or discontinued: _____

Reason: _____



Government of the
District of Columbia
Office of Tax and Revenue

**FR-800A : 2001 Sales and
Use Tax - Annual Return**



018000510000

FEDERAL EMPLOYER IDENTIFICATION NUMBER

PERIOD ENDING (MM/DD/YY)

OFFICIAL USE ONLY :

BUSINESS NAME

MAILING ADDRESS LINE 1

MAILING ADDRESS LINE 2

CITY

STATE

ZIP CODE

SOCIAL SECURITY NUMBER

ACCOUNT ID NUMBER

NAIC CODE

DUE 01/20/02

A RETURN MUST BE FILED EVEN IF NO SALES WERE MADE AND NO SALES OR USE TAX IS DUE.

COLUMN A
DESCRIPTION

COLUMN B – TAXABLE AMOUNT

Multiply amount in Col. B by
rate and enter in Col. C

COLUMN C – TAX DUE

1. USE Taxable at 5.75%	1B \$	<input type="text"/>	X .0575	1C \$	<input type="text"/>
2. USE Taxable at 8%	2B \$	<input type="text"/>	X .08	2C \$	<input type="text"/>
3. USE Taxable at 10%	3B \$	<input type="text"/>	X .10	3C \$	<input type="text"/>
4. TOTAL USE TAX (Add Lines 1, 2 and 3 of Col. C)	4C \$	<input type="text"/>			
5. SALES Taxable at 5.75%	5B \$	<input type="text"/>	X .0575	5C \$	<input type="text"/>
6. SALES Taxable at 8%	6B \$	<input type="text"/>	X .08	6C \$	<input type="text"/>
7. SALES Taxable at 10%	7B \$	<input type="text"/>	X .10	7C \$	<input type="text"/>
8. SALES Taxable at 12%	8B \$	<input type="text"/>	X .12	8C \$	<input type="text"/>
9. SALES Taxable at 14.5%	9B \$	<input type="text"/>	X .145	9C \$	<input type="text"/>
10. TOTAL TAXABLE SALES (Add Lines 5, 6, 7, 8 and 9 of Col. B)	10B \$	<input type="text"/>	10. TOTAL SALES TAX (Add Lines 5, 6, 7, 8 and 9 of Col. C)	10C \$	<input type="text"/>
11. TOTAL EXEMPT SALES THIS YEAR	11B \$	<input type="text"/>	11C.		
12. TOTAL SALES (Add Lines 10 and 11 of Col. B)	12B \$	<input type="text"/>	12. TAX DUE (Total of Lines 4 and 10 of Col. C)	12C \$	<input type="text"/>
FOR OFFICIAL USE ONLY :	13B \$	<input type="text"/>	13. PENALTY	13C \$	<input type="text"/>
	14B \$	<input type="text"/>	14. INTEREST	14C \$	<input type="text"/>
			15. TOTAL AMOUNT DUE (Add Lines 12, 13C and 14 of Col. C)	15C \$	<input type="text"/>

**PLEASE
SIGN
HERE**

Under penalty of law, I declare that this return, to the best of my knowledge, is correct.
Declaration of paid preparer is based on all information available to the preparer.

TAXPAYER'S SIGNATURE

TITLE

DATE

Telephone Number of Person to Contact

Preparer's SSN or PTIN

Preparer's Federal Employer ID Number

**PAID
PREPARER
ONLY**

PREPARER'S SIGNATURE (If other than taxpayer)

DATE

FIRM NAME

FIRM ADDRESS

Mail return and payment to: D.C. Office of Tax and Revenue, Ben Franklin Station, P.O. Box 679, Washington, D.C. 20044-0679. Make check or money order payable to the D.C. Treasurer. Include your Federal Employer ID Number (or SSN), FR-800A and tax period on your payment.



Government of the
District of Columbia
Office of Tax and Revenue

**FR-800A : 2001 Sales and
Use Tax - Annual Return**



018000510000

FEDERAL EMPLOYER IDENTIFICATION NUMBER

PERIOD ENDING (MM/DD/YY)

OFFICIAL USE ONLY

BUSINESS NAME

MAILING ADDRESS LINE 1

MAILING ADDRESS LINE 2

CITY

STATE

ZIP CODE

SOCIAL SECURITY NUMBER

ACCOUNT ID NUMBER

NAIC CODE

DUE 01/20/02

A RETURN MUST BE FILED EVEN IF NO SALES WERE MADE AND NO SALES OR USE TAX IS DUE.

COLUMN A
DESCRIPTION

COLUMN B – TAXABLE AMOUNT

Multiply amount in Col. B by
rate and enter in Col. C

COLUMN C – TAX DUE

1. USE Taxable at 5.75%	1B \$	<input type="text"/>	X .0575	1C \$	<input type="text"/>
2. USE Taxable at 8%	2B \$	<input type="text"/>	X .08	2C \$	<input type="text"/>
3. USE Taxable at 10%	3B \$	<input type="text"/>	X .10	3C \$	<input type="text"/>
4. TOTAL USE TAX (Add Lines 1, 2 and 3 of Col. C)	4C \$	<input type="text"/>			
5. SALES Taxable at 5.75%	5B \$	<input type="text"/>	X .0575	5C \$	<input type="text"/>
6. SALES Taxable at 8%	6B \$	<input type="text"/>	X .08	6C \$	<input type="text"/>
7. SALES Taxable at 10%	7B \$	<input type="text"/>	X .10	7C \$	<input type="text"/>
8. SALES Taxable at 12%	8B \$	<input type="text"/>	X .12	8C \$	<input type="text"/>
9. SALES Taxable at 14.5%	9B \$	<input type="text"/>	X .145	9C \$	<input type="text"/>
10. TOTAL TAXABLE SALES (Add Lines 5, 6, 7, 8 and 9 of Col. B)	10B \$	<input type="text"/>	10. TOTAL SALES TAX (Add Lines 5, 6, 7, 8 and 9 of Col. C)	10C \$	<input type="text"/>
11. TOTAL EXEMPT SALES THIS YEAR	11B \$	<input type="text"/>	11C.		
12. TOTAL SALES (Add Lines 10 and 11 of Col. B)	12B \$	<input type="text"/>	12. TAX DUE (Total of Lines 4 and 10 of Col. C)	12C \$	<input type="text"/>
FOR OFFICIAL USE ONLY :	13B \$	<input type="text"/>	13. PENALTY	13C \$	<input type="text"/>
	14B \$	<input type="text"/>	14. INTEREST	14C \$	<input type="text"/>
			15. TOTAL AMOUNT DUE (Add Lines 12, 13C and 14 of Col. C)	15C \$	<input type="text"/>

**PLEASE
SIGN
HERE**

Under penalty of law, I declare that this return, to the best of my knowledge, is correct.
Declaration of paid preparer is based on all information available to the preparer.

TAXPAYER'S SIGNATURE

TITLE

DATE

Telephone Number of Person to Contact

Preparer's SSN or PTIN

Preparer's Federal Employer ID Number

**PAID
PREPARER
ONLY**

PREPARER'S SIGNATURE (If other than taxpayer)

DATE

FIRM NAME

FIRM ADDRESS

Mail return and payment to: D.C. Office of Tax and Revenue, Ben Franklin Station, P.O. Box 679, Washington, D.C. 20044-0679. Make check or money order payable to the D.C. Treasurer. Include your Federal Employer ID Number (or SSN), FR-800A and tax period on your payment.

TAXPAYER'S COPY



GOVERNMENT OF THE DISTRICT OF COLUMBIA
PO BOX 679
BEN FRANKLIN STATION
WASHINGTON DC 20044-0679



GOVERNMENT OF THE DISTRICT OF COLUMBIA
PO BOX 679
BEN FRANKLIN STATION
WASHINGTON DC 20044-0679